

Town of Lincoln

Budget Board Meeting

April 3, 2006

Members Present:

**Ken Booth Greg Leonard Roberta Gosselin Bob Ericson Mary Varr
Linda Noble Carl Brunetti Claudette Lussier Jack Newman Cheryl
Ethier**

Members Absent:

Joe Dziobek

The meeting began at 7:40 with the Pledge of Allegiance.

**Ken Booth noted that Joe Dziobek will most likely not be running for
Town Moderator again next year, and he wanted the Budget Board to
consider any candidates that they may know of.**

**Ken Booth stated that he and Roberta Gosselin had met with the
Town Administration and Information Technology Manager and a lot
of the errors seen in the budget have been corrected.**

An adjusted worksheet that shows the corrections was distributed...

**The Administrator will be putting in a resolution for \$30,000 for a fire
department study.**

Claudette Lussier stated that she had asked Councilman Ron

McKenna what the difference was between a warrant and a resolution. He did not know, so she then asked Assistant Solicitor Roger Ross, who did not know either but stated that he would research it.

The minutes of March 30th were distributed for review.

Mary Varr made a motion to approved, seconded by Carl Brunetti.

The minutes were approved by a vote of 10-0.

Ken Booth noted that there were currently 621 Special Education students, and wanted to know the historical numbers for special education enrollment.

Linda Noble noted that the subcommittee would have to look back at previous budget paperwork.

The Budget Board broke into School and Municipal Subcommittees. The notes from the School Subcommittee meeting can be found as an addendum.

The Budget Board reconvened.

It was noted that grounds and maintenance equipment may not be reimbursed the 30% unless it is placed in the bond.

Ken Booth noted that the municipal budget was underfunded and noted that the Budget Board could either leave the numbers low which would be impractical or could add money in the places it is

truly needed, like overtime for example.

Roberta Gosselin felt that it was the Budget Board's job to set a practical budget.

Jack Newman asked if there were amounts added, would the budget remain below the 5.5% cap.

It would depend on the tax assessments and the tax revenues.

Ken Booth noted that he was going to talk with the Town Administrator regarding the salary raises that have not been received yet and whether they should be taken out of the expended figures thus far.

On Wednesday, the Budget Board will begin final voting on the budgets.

The Budget Board will discuss the Municipal Budget and will begin work on the Budget Board's annual message as well as discussing pension funding.

Roberta Gosselin felt that the town was using unrealistic pension discount rates, and noted that Steve Woerner is claiming that the pension is fully funded when there is a \$2 million unfunded liability.

Roberta Gosselin did note that investment returns have been good for the town.

On Thursday, the Budget Board will discuss the schools' budget and will prepare all of the necessary resolutions as well as working on the annual Budget Board message.

**Carl Brunetti made a motion to adjourn, seconded by Greg Leonard.
The meeting adjourned at 10:15.**

4/3/06 – School Subcommittee Notes

Cheryl noted that she spoke with John Tindall-Gibson who had spoken to Sue Sheppard regarding the changes in what would be put into capital and what would be put into the bond, and Sue did not seem open to any changes.

Linda thought that Ken should talk to Sue regarding this.

Cheryl noted that she had not received any long-term substitute information yet.

The subcommittee discussed the capital reserve account, and Cheryl will ask if there is enough money left to complete the fire code updates.

The schools will be going out to bid with the towns for insurance.

Carl noted that he went through certified staff, support staff and retirees to see what they had for health care.

Certified and support staff were okay, but he noticed that there were retirees who were funded at the family rate, even though they should be receiving the individual rate.

The difference could be as little as \$37,000 or as high as \$53,356, so the subcommittee decided to deduct \$46,000.

Jack noted that postage was \$30,000 with a 5-year average of \$24,000 and noted that e-mail is being used more and more and so less mail should be necessary.

Linda noted that home/school communication is encouraged by the state.

Jack noted that printing and binding is never more than \$30,000 but they have \$50,810 budgeted this year, \$42,000 budgeted last year, and a 5-year average of \$26,759.

The subcommittee will recommend lowering the amount from \$50,810 to \$40,810 for a reduction of \$10,000.

Jack noted that professional development was at \$168,548 even though the 5-year average is \$63,783 and the amount spent never exceeded \$85,455.

It was noted that John Tindall-Gibson did say he was going to make a push for more professional development, and there is an amount that needs to be funded for professional development due to the Governor's office supplying the money.

Jack noted that school supplies are at \$369,000 next year, but have spent an average of \$271,000 with a high of \$303,000. There was \$297,000 budgeted last year.

The subcommittee will recommend lowering the amount by \$40,000 to make it \$329,000.

Cheryl wondered if the reason for the increase was to accommodate the new Physics First program and instructional supplies that might go along with it.

Curriculum Textbooks are budgeted at \$215,500 with a 5-year average of \$132,000 and \$218,000 budgeted last year.

The subcommittee will recommend lowering the amount to \$150,000.

Ken joined the meeting for a moment.

He asked if the subcommittee had any information as to what the schools have spent on the performance audit to date.

Cheryl replied that they did not have any of that information.

The subcommittee told Ken that Sue Sheppard may not agree with the idea of the movement of capital and bond items, and he stated that he would talk to Sue.

Office supplies are at \$47,520, with a budget last year of \$35,000 and a high expenditure of \$43,000.

As of 12/31 there is \$25,000 expended.

The subcommittee will recommend that the line be decreased by \$10,000 to become \$37,520.

The new total school budget amount as calculated by the subcommittee is \$44,472,640, which is a 9.7% increase over last year's budget of \$40,533,036 if capital is included.

Payroll outsourcing is supposed to be \$90,000 over 3 years, but it is budgeted at \$40,000 for next year.

There will be changes in Medicaid revenues next year, as well as the possibility of a few students coming back in district, but even with those changes the subcommittee would feel comfortable with \$600,000 budgeted for Medicaid revenues.

Linda noted that there is state-mandated Article 31 money of \$134,000 but could not find where the other \$30,000 for professional development was coming from.

Literacy revenue will be \$189,448.

Linda went over some of the paragraphs pertaining to the schools in the draft of the annual Budget Board's message.